Pl. Levy

App. F. IX-4

192[8] . (LB)

File No. 37-28

Serial Nos. 8, 9, 10, 12, 13 & 14

Previous References
LB 372-04 881-2
" 126-05 8324

Later References
LB 118-29 (8-10)
Jo 44-358 (1-3)

General and Revenue Secretariat.

Serial Nos.

Part B for July 29

SUBJECT

Re. the abolition of shop or business tax levied by the Sanyasi Board

13. To Messrs Rattan Chand & others of Robertsonpet
No. L 737/L 29.7.29
States that no new taxes are levied and arrangements have been made to which attends in case new taxes are levied.

14 To the President Sanyasi Bd. Dt. 7 & the Camptd. letter to Govt.
No. L 739-40/L 29.7.29
Approves of the Board's proposal in the matter of the levy of tax

JB
17.8.29

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

D.te 208

Petition Dy. 14·3·29 from
The Residents of Robert
Sompet. X: Q. 7 praying
for the abolition of the
Shop or Business Tax
levied from them by
the Saving Board.

A similar complaint
has been received from
Mr. C. Krishnachar, Jodida
of Gangadoddi etc & the
Board has reported that
he will send a final
report on receipt of Govt
orders re the collection
of house & other taxes by
the Board. (Observe
Linked file)

2 Re the proposal of the
Board to collect taxes
in Panchayats. certain
additional details have
been separately called for
& the question is pending

3 A report should be
called for on this form

Govt

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

4258

J.R.S. III—3]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

also ~~if considered necessary~~.

MK
19.3.29

OFFICE OF THE
SECOND MEMBER OF COUNCIL
21 MAR. 1929
No. 1015

2nd Member 21/3

4 Yes - Call for a report

CSG
28/3

5 Yes

28/3

6. Draft reply...

MK
28/3

To order - Letter thro. Min and must be first

W/S
Yes 26/3

Put minute -

7. Issue draft

CSG
27/3

Press Secy to see. Rec'd 2nd & Reg 1-4-29. Issued [illegible] in reply to report.

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

REV. ELC.
GEN.
3 APR. 1929
2/4

4570

(31)

App. F. III—2]

General and Revenue Secretariat. 43 File No. 37 of 1928

Serial No.	
10	Pres Sanry Bd Kg 7 2nd Sess 5-4-29. States that the shop [illegible] is not a new levy, that the whole question has been referred to a Sub Committee & that a further detailed report will be sent on receipt of the Sub Committee's report. Q1. The promised report will be awaited KK 12/4-K YS 16/4
12	Pres Sanry Bd Kg 7 2nd Sess 25 May 29. Submits a report on the petition with the Board's Resolution thereon: Q. The points raised by the petitioners are :- (i) Whether the Sanry Bd be considered a rural Body under the Rural Regn & whether under the Bye Laws framed by the Board tax can be levied as under Section 59 of the Rural Regn (ii). That the Shop tax has been increased from Rs 12 to Rs 30 & in 1926 raised to [illegible] Rental value & that the buildings have not been properly evaluated.

Remind 5 March

SEN. & L. V. S.-CTT. 9 APR. 1929 L. S. G. BRANCH

NOTE—Contn. Sheet.

WD 01714—GPB—20,000—1-4-28

General and Revenue Secretariat. 43 File No. 37 of 1928.

Serial No.

(iii) That owing to depression in trade the levy of shop taxes works as a great hardship & amounts to a double levy in R'respect as mohatarpa is also levied. There

(iv) That there are no appellate bodies to appeal against the decisions of the Board. and

(v) That the levy should not be limited to R'pet alone.

The replies now given by the Board are: —

(i & ii.) That under section 35 (2) b. of the Mines Regn., the Sanny B.s can with Govt sanction levy taxes etc in the area under it & that Govt sanction has been obtained for the levy of the taxes in limited area (at 9-0-0 in G.O no 2259 - 6 Ls 126-25-4 dy 23-9-1926. & that the levy was duly published before hand etc. The existing shops & canteens being retained as before.

iii That the levy of mohatarpa being already sanctioned in G.O no 1 Ls 3)2-04-2 dy 12-9-05, & the Sanny Act was amended under G.O dy 23-9-26. quoted above & thus shop tax now levied from 1905-06.

Flag L.

C/S proviso 6 (a) (xi) under Sch 5 of the Rules.

M

NOTE—Contn. Sheet.

L

WD 01714—GPB—30,000—18-4-28.

Serial No.

(IV) That the Board have been approved made provision for hearing of objections in the rate fixed in individual cases by the appointment of an Assessment Committee.

(V) That the matter was discussed with the petitioners and it has been ascertained that the real grievances are (1) the enforcing of the Laundry liability of the owners of buildings to Shop Tax (2) want of provision for granting remissions for buildings which may fall vacant. The Board have approved of the Sub Committee recommendation that the enforcing of the Laundry liability is essential & that provision may be made for grant of remission on vacant buildings in accordance to the provisions of Section 6 of the Act Regn

6. Sanction is now requested for

(1) The general principle of levying building tax on the basis of the rental value & Shop Tax on the basis of the volume of business as in B.T. enforcing liability

(2) Fixing Laundry liability

Note—Contn. Sheet

WD 01684—GPB—30,000—20-4-29

Serial No.

for shop tax on owners of the buildings and

(3) Grant of remission of building tax on tenant ones from 1.7.29 as laid down in Section 69 of the Act Regn.

Subordinates

Dy
5.6.29

11) The directions put forward in the petition by the Memorialists are

1) that the "Shop or business tax" (previously "building tax" in the Act) is levied for the first time if that the bye-laws of the Sanit Board do not (para 3) warrant levy of any taxes contemplated in or under the Municipal Regn. ?

2) that there one under a serious handicap as there one no assessment Committees as in Municipal areas to investigate objections, and no appeal to Courts against the decision of Municipal authorities ?

3) that there is no reason to limit the levy to Refineries only.

plag 1

12) As is clear from the President's report, neither the Shop tax nor Mohatarfa (profession) tax was levied newly. The levy of building tax at enhanced rates, in addition to Shop tax, was sanctioned in G.O. No. 1119-60-1B dated 23rd Sept. 26. This is also clear from the notice issued to rate-payers calling for objections.

plag 2

13) The levy of these taxes, besides the previous

WD 01684—GPB—30,000—20-4-29

Serial No.

Sanction of Govt is authorised under s. 35 (2) by of the Mys Mines Regn.

Ans: 3), it is reported that the President discussed the matter with the Collectors of Inspection, and ascertained that the chief grievance was in respect of the want of facilities for investigation of the levy of Income tax ~~&c~~ recovery. A Sub-Committee has since been constituted to hear appeals against assessment orders of the Assistant. Sanction is also requested to provide for granting of remissions of Income tax in case of vacancies.

4) On these circumstances, no action appears to be necessary on the petition. ~~The President~~ Sanction may be accorded to the proposals of the Board in regard to the adoption of the Principles of assessment, & granting of remission of liability on the owner for payment of Capital

Engg 20/6/29

Secy

5) The President's recommendations may be accepted and an endorsement communicated to the petitioners.

Second member. 22-6.

6) Yes

Secy 8/7

Pres 8/7.

7) Agreed

Secy 8/7

OFFICE OF THE SECOND MEMBER OF COUNCIL 22 JUNE 1929 No. 0132

WD 01684—GPB—30,000—20-4-29

Serial No.

8) Draft G.O & Endt Enclosed.

MR 9.7.29 (Sundaram) DB 11/7

Please revise as instructed

BN 12.7.

Draft G.O revised as instructed

MR 15.7.29 16/7

(Sundaram) DB 17/7

Issue BN. 18/7. DB

13 Endt to Petitioners own. 737 Dt 29.7.29. Informing as above.

14 G.O own. 739-40 Dt 29.7.29. Approving of the principles agreed to by the Board in levy of taxes

B 30/7

WD 01684—GPB—30,000—20-4-29

App. F. G. 9]

LB 37-28-9

GOVT. OF H. H. THE MAHARAJA OF MYSORE.

GEN. & REV. SECRETARIAT.

OFFICIAL MEMORANDUM.

No L 6419/Rev Pelns Dt 1-4-29

The accompanying Petition Registered No. 4208 dated 14-3-29 received at the General and Revenue Secretariat from the Resident of Robertsonpet K.G.F. praying for the abolition of Shop & Business tax levied by the Sanitary Board

is forwarded, together with its enclosures complaining to the President Sanitary Board K.G.F. for an early report

By Order,

27.3.29
Secretary to Govt.

BANGALORE,
..... 19.....

[P. T. O.

WD 02048 -GPB—3750—8-8-28

C. No. 56

Encls

Leg. Dept. 6.4.1928-1929

L.B. 37-28-10

OFFICE OF THE PRESIDENT, SANITARY BOARD,
KOLAR GOLD FIELD.

Dated. Champion Reefs 2nd April 1929.

5

GEN 4510
9 APR. 1929
L. S. G. BRA

From

A. V. Ramanathan, Esq., B .A.,
President, Sanitary Board, Kolar Gold Field,
CHAMPION REEFS.

To

B. Narayanaswamy Iyengar, Esq., B.A., B.L.,
General Secretary to the Government of His Highness
the Maharaja of Mysore, B a n g a l o r e.

SIR,

L 4208

With reference to official Memorandum No.L.6419/L.B.37/28/9 dated 30/3/1929 forwarding for report a petition from certain residents of Robertsonpet, praying for the abolition of shop tax, I have the honour to state that shop tax is not a new levy and that the whole question has been referred to a Sub Committee which has been recently appointed by the Board to examine the finances of the Board and to make proposals on the Budget for 1929-30. A further detailed report will be submitted to the Government by the end of this month after the matter has been considered by the Sub Committee and by the Board.

I have the honour to be,

S i r,

Your most obedient servant,

FOR PRESIDENT.

4/4

LB-37-28-12

C. No. 56 of 28-29. Encls. 3 Copies of Proceedings 2 memoranda

192 192

OFFICE OF THE PRESIDENT, SANITARY BOARD, KOLAR GOLD FIELD.

Dated, Champion Reefs 25th May 1929

5239

28 MAY 1929

L. S. G. BRANCH

From

A. V. Ramanathan Esquire, B.A.,

President, Sanitary Board, Kolar Gold Field,

CHAMPION REEFS.

To

B. Narayanaswami Iyengar Esquire, B.A., B.L.,

Offg. General Secretary to the Government

of His Highness the Maharaja of Mysore,

Bangalore.

SIR,

L-4208-

With reference to official memorandum No.L.6419 L.B 27-28-9 dated 30th March 1929 forwarding for report a petition from the residents of Robertsonpet in the matter of the abolition of shop or business tax levied by the Sanitary Board and in continuation of this office No.C.56 of 28/29 dated 5th April 1929, on the same subject, I have the honor to state as follows:-

The Mohatarfa tax in Robertsonpet Town was being levied as per Government Order No.557-9 L.B (372-04-2) dated 12th July 1905, till the year 1926-27. The question of enhancing the house tax was taken up in the year 1925-1926 and a recommendation was made to Government according to the resolution of the Sanitary Board. The Government in their Order No.2259-60 L.B 126-25-4 dated 23rd September 1926 sanctioned among other things the levy of assessment on buildings at the rate of 9 % (inclusive of 3% water tax and 1% lighting tax) of the rental value of the buildings. The existing rates of shop tax and conservancy cess were retained as before. In giving effect to this order and fixing assessments on the above basis, certain misconceptions seem to have crept in, as discovered while fixing the assessments in the current year. The whole question was examined and it was considered desirable to define in a clear manner, the scope and implications of the above Government Order -

order of 1926. The Sanitary Board considered the question at their meeting held on 15-2-29 and approved the principles on which the draft assessment list had been revised. The Principles were as indicated below:-

(1). Shop tax was to be levied at the rates hitherto in force as per scale sanctioned in Government Notification No.205 dated 28th September 1860 and applied to the cities of Bangalore and Mysore as per G.O.No.1068-8 dated 9th July 1864.

(ii) The building tax was to be levied on the basis of the rental value of the entire building, including shops, if any, and this tax was to be recovered from the owner of the building, as distinct from shop tax;

(iii) The shop ~~tax~~ was to be levied on the basis of the volume of business at rates hitherto ~~imposed~~ in force from the owner of the shop, whether he be the owner of the building or not. The shop owner was to be held primarily responsible for the payment of the tax, while secondary responsibility was to rest with the owner of the building.

(iv) The conservancy Cess was to be levied on the assessment (building tax) of the entire building.

2. The revision of individual assessments on these lines, seems to have led the petitioners to think that the Sanitary Board were levying a new, additional tax. From what has been explained above, it will be seen that the resolution of the 15th February 1929, does not contemplate the levy of any such fresh tax on the residents of Robertsonpet. About the same time when the petition was presented to the Government, certain residents also gave a memorial dated 6th March 1929 to this office for being submitted to the Government. This memorial traverses the same ground - only in some greater detail - as the petion presented by them direct to the Government. The memorial purports to give a short sketch of the Mohatafa taxation in Robertsonpet town and details certain reasons why the Town should be constituted into a Municipality and concludes with certain

certain reasons specific prayers for relief mentioned in pages 13 and 14 of the memorial (para 9).

3. Section 35 (2)(b) of the Mysore Mines Regulation authorises the Sanitary Board to levy, with the previous sanction of the Government, taxes, rates or cesses within the Sanitary Board area, as a Municipal Council would be competent to levy under the Law in force relating to Municipalities. Hence the petitioners' contention enumerated in clause (e) of para 9 of the memorial, is not tenable, as the proposal of the Board for levying increased assessment on buildings, was duly published in the Mysore Gazette and in the local area on the 16th June 1926 before orders were issued to levy taxes at the enhanced rate.

4. It will be seen from the Board's proceedings dated 15th February 1929 that there is no basis for thinking that at any time, Mohatarfa in Robertsonpet Town included only shop tax and that there was no house or building tax. Shop tax has been a distinct levy from housetax and this is being levied since 1905-1906.

5. As regards individual assessments on the basis of principles approved by the Sanitary Board at their Meeting held on 25th February 1929, there was now no provision for the hearing of objections and decision of appeals. There was no such provision before. A Sub-Committee called the Assessment Committee consisting of the marginally noted members, has been formed to hear appeals and objections, if any, against the orders of the assessment passed by the Amildar.

1. The Vice President,
2. Mr. W.T. Hudson
3. Mr. O.V. Rajagopal

6. Neither for examining the grounds on which the Government issued their Order of 1926, fixing the building tax at 9% of the rental value, nor for scrutinising individual assessment lists, is, therefore, any Committee necessary, as suggested in para 9 of the said memorial.

7. On receipt of the memorial, I sent for the principal -

principal signatories and heard them, and their counsel Mr.K.Raja gopal Rao, and there was a prolonged discussion on the various aspects of the question. The discussion helped to clear certain mis-conceptions the memorialists had, regarding the history of previous Mohatarfa ~~taxes~~ taxation in Robertsonpet and the scope of the Standing Rules and orders on the subject. It was agreed that the question of converting Robertsonpet into a Municipality and of giving water supply house connections in Robertsonpet etc were problems really quite distinct from the taxation question and that they had to be considered separately, on merits.

8. Regarding the taxation question itself, it emerged from the discussions that the main grievances were not so much about the present assessment as about the following two matters:-

i. The enforcing of secondary liability of the owner of the building to shop tax and

ii. The want of provision for granting remissions as in the Municipal Towns for buildings or distinct tenements, which may fall vacant during the period of assessment.

9. As this matter was of importance the whole question, with special reference to the above two points was referred to the special Budget Sub Committee of the Board for their views. The Sub Committee were of opinion that the liability mentioned in item (i) above is essential to collection of the tax and that provision should be made for the granting of remission of tax in case of vacancies. The views of the Sub Committee were placed before the Sanitary Board at their Meeting held on 26th April 1929 and they have resolved to adopt the Sub Committee's proposals in that provision be made for remission of taxes in case of vacancies and that remission may be regulated on the same lines as under 69 of the Mysore Municipal Regulation with effect from the 1st July 1929 in the Robertsonpet Town area.

10. Copies of the Board's resolutions and copy of the Sub Committees proceedings on the subject together with the petition -

petition and the memorial in original are submitted herewith.

11. In the circumstances, I now request that you will be so good as to obtain the orders of Government=

(i) sanctioning the general principles adopted for fixing the assessments as approved by the Board at their Meeting held on 15th February 1929 and again ratified on 26th April 1929 in the matter of levying building tax on the basis of the rental value of the entire building including shops, if any, as distinct from and in addition to shop tax which will be levied on the shop - portion on the basis of the volume of business;

(ii) fixing the secondary liability to pay the shop tax on the owner of the building;

and (iii) sanctioning the grant of remissions of building tax in case of vacancies as in Municipal Towns, with effect from 1st July 1929, on the lines contemplated in section 69 of the - Municipal Regulation.

I have the honor to be,

Sir,

Your most obedient servant,

Vedayasahay

President,

25/5

Sanitary Board, K.G.F.

Proceedings of the 3rd Ordinary Meeting of the Kolar Gold Field Sanitary Board held on Friday the 15th February 1929 at 3-30 PM in the Sanitary Board Office at Champion Reefs.

* * *

8. Note regarding the levy and collection of shop tax and tax on buildings in Robertsonpet.

Resolution:/- The points raised in the note were discussed and the following resolutions were recorded:-

(a) Shop -tax will be levied at the rates hitherto in force:-

	1st sort.	2nd sort.	3rd sort	4th sort.
Shops(Mandies where all sorts of articles are sodd) per shop.	Rs. 50	Rs 40	Rs 30	Rs 20
Shops in which piece goods are sold per shop.	20	15	12	8
Other shops per shop	15	12	9	6

(b) The following general principles adopted for fixing the assessments in Robertsonpet are approved from the current official year.

(i) The building tax will be levied on the basis of the rental value of the entire building including shops if any; and this tax will be recovered from the owner of the building, as distinct from shop tax,

(ii) The shop tax will be levied on the basis of the volume of business at ates hitherto in force and specified in shb-para (a) above. This tax will be levied from the owner of the shop whether he be the owner of the building or not. The shop owner willbe primarily responsible for the payment of the tax, while secondary responsibility rests with the owner of the building.

(iii) the conservancy cess will be levied on the assessment (building tax) of the entire building.

(c) A Sub Committee called the Assessment Committee, consisting of the undermentioned gentlemen, is formed, for hearing appeals and objections, if any, against the orders of the assessment passed

passed by the Amildar:-

(i) The Vice President.
(ii) Mr.W.F.Hudson
(iii) Mr.O.V.Rajagopal

* *

Extract

PRESIDENT
SANITARY BOARD K.G.F.
25/5/1929

Proceedings of the 4th Ordinary Meeting of the Kolar Gold Field Sanitary Board for the year 1928-29 held on Friday the 26th April 1929, at 3-30 P.M, in the Sanitary Board Office

* * *

20. Interim report of the Budget Sub Committee - appointed to suggest measures for increasing the Revenues and reducing the expenditure of the Board.

Resolution:- Resolved that the proposals of the Sub Committee be adopted, that:-

(i) the secondary liability of the owner of ~~the~~ a building (where the shop is located) to shop tax, be continued as decided by the Board at their Ordinary Meeting held on the 15th February 1929.

(ii) Provision be made for remission of taxes in case of vacancies, and that remission may be regulated as under section 69 of the Mysore Municipal Regulation with effect from the 1st July 1929, in the Robertsonpet Town area.

* *

* Extract *

PRESIDENT
SANITARY BOARD K.G.F.

INTERIM REPORT BY SUB-COMMITTEE (BUDGET), OF THE KOLAR GOLD-FIELD SANITARY BOARD.

x x x x x x x

The Committee can however report as follows:-

Petitions by the Residents of Robertsonpet to the Government of His Highness the Maharaja of Mysore No.C54/28-29 dated 22nd April 1929 with enclosures CNo.56 dated 6-3-29 and minutes by Vice President and President.

The Sub-Committee are requested to report on two points.

(1) Removing the proposed secondary liability of the owner of the building to shop Tax.

Your Committee consider this liability essential to collection of the Tax. The owner of the property can easily protest himself by collecting the liability in advance. With honest landlords and honest tennants there would be no need for such a clause, but the omission of this clause would allow dishonest dealers to evade the demand to the detriment of honest men.

(2) Giving remissions as in Municipal Towns for buildings or distinct tenements which are vacant.

Your Committee recommend that this be granted but the wording is vague.

Distinct ~~may mean~~ tenements may mean a vacant room in a house. Building may mean one of a group in one distinct taxable area.

Your Committee suggest the concession if granted should only apply to each taxable area if the whole is vacant. Further they re recommend that the remission should only be granted if absolutely vacant of occupation from the 1st day of one month until the 1st day of the next month provided due notice has been given. If vacated on the 1st day or if occupied on the last day/or if occupied even for a few hours on any intermediate day, no remission should be granted.

Your Committee are not aware of the amount of remission granted in Municipal Towns but they consider in this area it should not exceed 1/24th of the annual charges per month.

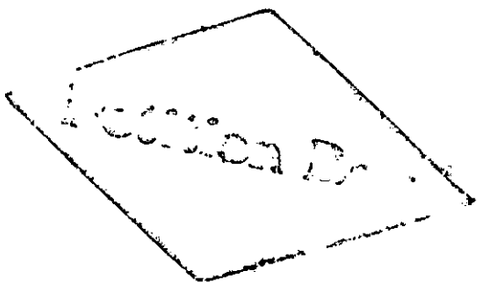
Vacant buildings have to be inspected by the Sanitary Board Staff, and have to have police protection; this latter however is not a Sanitary Board charge.

x x x x x x x x

(Sd) C.F.Heathcote,
Chairman,
SPECIAL BUDGET SUB-COMMITTEE.

"C O P Y"

PRESIDENT,
Sanitary Board, K.G.F.



GEN. REV. SECT. 4208
18 MAR. 1929
R. BRANCH

MD 15 73

LB. 37-28-8

Before The Government Of His Highness The Maharaja of Mysore, B'lore.

MW 1M 30 1873

The Citizens of Robertsonpet, Kolar Gold Fields. } Memorialists.

The citizens of Robertsonpet, Kolar Gold Fields, most respectfully submit the following:-

1. Robertsonpet is included in the Sanitary Board area of the Kolar Gold Fields.

2. The memorialists are residents living in the area comprised in the Sanitary Board's jurisdiction, Kolar Gold Fields. They are doing business in the said area for many years past.

3. A demand called "shop or business tax" is now made upon them for the first time.

4. Whether the K.G.F. Sanitary Board be considered a Municipal Body constituted under the Municipal Regulation No.VII of 06 or otherwise, nevertheless, according to the Bye-laws of that Board, as approved by the Government

Government and published, it exercises all Municipal powers together with various executive functions. The Memorialists submit that the Bye-laws of the Board do not warrant levy of any of the taxes contemplated in Section 59 of Municipal Regulation; the Government have reserved to themselves the right of exercising any functions or duties in this behalf.

5. Within the area of the Sanitary Boafd is now collected a "house or mohatarfa" tax by the Revenue Officers. With a view to attract business into the area, it was vouchsafed that no "mohatarfa" would be levied and then business-men shifted from Ooregaum Village to Robertsonpet. At the time of the formation of the town, people paid at the rate of Rs.12/- per shop as well as taxes under Revenue Rules. In course of time, these taxes were raised from Rs.12/- to Rs.30/-, and levied on every building, whether there was a shop or not. Subsequently, in 1926, the tax was raised to 9 per cent of the annual rental value estimated by the Revenue authorities, of course apart from conservancy and other miscellaneous taxes. The valuelessness of the buildings has not at all been considered.

6. There has been a very great depres-

-sion

depression in trade owing to the declining of the Gold Mining industry on the Field - and the many difficulties in the way of recovering debts.

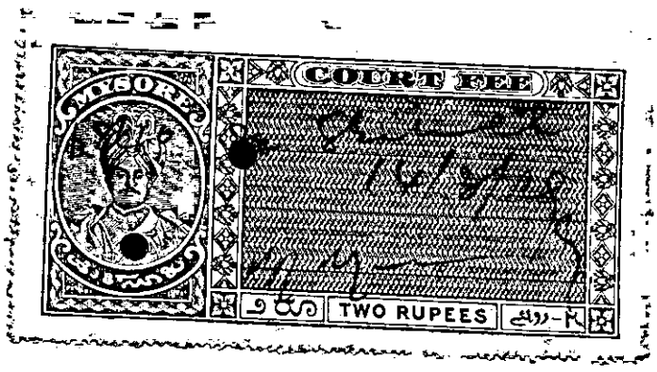
7. The proposed tax puts an onerous - burden on the citizens of Robertsonpet and virtually amounts to a double tax.

8. The citizens are labouring under a serious handicap. In Municipal areas like Bangalore and Mysore, there are assessment committees to investigate objections and - there is an appeal to Courts against the decision of Municipal authorities. No such remedy is available to the petitioners (Memorialists).

9. There is no reason to limit this levy to inhabitants of Robertsonpet Town - only.

10. The Memorialists therefore pray - that this levy may be graciously given up, - and that pending orders on this petition, the levy of the said tax may be postponed.

Bangalore,
14 March 29.



Before the Government His Highness the Maharajah of Mysore, ಕೋರ್ಟ್ ಫೀ.
Bangalore.

192 — 192 ನೇ ನಂಬರು

ನಾಮಿ-ಯಾ ಅರ್ಜಿದಾರ್. ಪ್ರತಿವಾದಿ ಯಾ ಆಪ್ಪೋನೆಂಟ್.

The Citizens of Nelamangala
Town Guard Rules
— memorialists

V. S.

ಮಃ।। ರಾ।। S. Sri Kantaiya Avl & Kuppaswamy Avl Advocates.

ಬರಸಿಕೊಟ್ಟ ವಕಾಲತ್‌ನಾಮಾ.

ಈ ಮೊಕದ್ದಮೆಯಲ್ಲಿ ತಾವು ನನ್ನ ಪರವಾಗಿ ಅಖೈರುವರಿಗೂ ಕೋರ್ಟಿನಲ್ಲಿ ವಿವಾದ ಜರುಗಿಸುವುದಕ್ಕೂ, ನನ್ನ ಪರ ಆಗುವ ಎಲ್ಲಾ ವಿಧವಾದ ಆರ್ಡರನ್ನೂ, ಡಿಕ್ರಿಯನ್ನೂ, ಜಾರಿಕ್ರಮ ನಡಿಸಿ ಹಣ ವಸೂಲು ಮಾಡಿಕೊಳ್ಳುವುದಕ್ಕೂ, ನನಗೆ ಕೋರ್ಟಿನಿಂದ ಸಲ್ಲಬೇಕಾಗಿರುವ ಡಿಕ್ರಿ ಮೊಬಲಗು, ಸಿಲ್ಕು ಮೊಬಲಗು, ರೀಫಂಡು, ಸ್ಟ್ಯಾಂಪು ಮೊಬಲಗು ದಸ್ತ್ವೇಜು ವಗೈರೆಗಳನ್ನು ವಾಪಸು ಪಡಿಯಲಿಕ್ಕೂ ಸಹ ತಮಗೆ ಈ ಮೂಲಕ ಸಂಪೂರ್ಣ ಅಧಿಕಾರ ಕ್ಕೊಟ್ಟಿದ್ದೇನೆ. ಅಲ್ಲದೆ ತಾವಾಗಲಿ ಯಾ ತಮಗೋಸ್ಕರ ನುತ್ಯಾನ ಲಾಯರಾಗಲಿ ಡಿಟೋ ಮೊಕದ್ದಮೆಯಲ್ಲಿ ನಡಿಸುವ ಎಲ್ಲಾ ಕೆಲಸಗಳನ್ನು ನಾನು ಖುದ್ದು ಇದ್ದು ನಡಿಸಿದಂತೆ ಒಪ್ಪಿಕೊಳ್ಳಲು ಬದ್ಧನಾಗಿ ಇದ್ದೇನೆ.

H. Ramakrishnaiah Bahadur

ತಾರೀಖು 14. 3. 1929 ರುಜು

K. Nijagopal Avl 4/3

ಈ ಮೊಖ್ತ್ಯಾರುನಾಮಾ ಕೊಟ್ಟವರು ನನಗೆ ಪರಿಚಯ ಸ್ವರಾಗಿ ನನ್ನ ಸಮಕ್ಷಮ ರುಜು ಮಾಡಿರುತ್ತಾರೆ.

accepted.
K. Nijagopal Avl 14/3/29
S. Srikantaiya Advocate

ಈ ಮೊಖ್ತ್ಯಾರುನಾಮಾ ಅಂಗೀಕರಿಸಿ ಇದ್ದೇನೆ.

ಶ್ರೀ ವೆಂಕಟೇಶ ಪ್ರೆಸ್, ಬೆಂಗಳೂರು ಸಿಟಿ.

C/P 56 dated 6-3-29.

Before The Government Of His Highness The

Maharaja of Mysore, B'lore.

Through The Hon'ble The President Of The

Sanitary Board At Kolar Gold Fields.

/

The loyal citizens and humble subjects of His Highness the Maharaja of Mysore, residing in Robertsonpet, within the Sanitary Board Area, Kolar - Gold Fields. } Memorialists.

The humble memorialists respectfully beg to submit their representation, for - necessary relief, as prayed for hereinunder:-

1. A demand is now being made for - the payment of "shop or business-tax" on the ground that the same have been assessed on the "Business-classes" residing in Robertsonpet. The demand has come as a surprise on an already burdened population of the - place as it will be clear from what follows. Whether the tax is newly imposed or only a revival of old assessment, it is all the same as long as it pinches the pockets of the rate-payer. However the matter has to be considered from all aspects and with this view this

memorial

memorial is submitted with all details, as far as they are available to the public.

2. To start with, the public are at a loss to know whether the Sanitary Board - is brought under the purview of the Mysore Municipal Regulation No.VII of 1906 with all its subsequent amendments. The Sanitary Board Bye-laws (as far as they are - published in a Book-form for the benefit of the Public) clearly show that the Board is not a Municipal Body and it functions - by the executive orders and rules passed by the Government from time to time. But the functions and rights exercised by the Board are purely, if not entirely, Municipal. - This constitutional point becomes important as one has to judge the propriety of the - initiative measures taken by the Board. The Bye-laws do not warrant levy of any taxes as contemplated under Section 59 of Regulation No.VII of 1906. The history and the practice of the Sanitary Board also show - that the Government alone exercise the functions and duties of collecting taxes which is contrary to Municipal Rules and Practice. The tax levied and collected till now goes by the name of Mohatarfa or House-tax and the same is being recovered through the - Revenue Officers of the Government. Origi-

-nally

Originally when business-men settled in Ooregaum Village, before the formation of Robertsonpet - Town, they were required to pay shop-tax at the rate of Rs.12/- per shop, in addition to an - annual mohatarfa usually collected from owners of buildings under Revenue Rules. Even for the shop-tax, the owner was made responsible to the Government in consideration of the fact that - the actual business-man was invariably a tenant, without any permanent stake in the place. This system was in practice when the Public were attracted with promises and concessions to come - down and settle in Robertsonpet, with a view to make the new Town a flourishing one. It was - distinctly stated then that no mohatarfa-tax would be levied on the settlers. Then a large number of business-men shifted from Ooregaum - Village to Robertsonpet, in addition to the new comers. From that time, that is to say, from - 1903, the tax levied on the settlers ~~with~~ was shop-tax or otherwise known as "Business-Tax" since business formed the basis and ground for taxation -which was added on with mohatarfa and - collected from the owner of buildings, as was the case before Robertsonpet Town came into - existence. But the amount of "shop-tax" or "mohatarfa" (as both the terms became inseparable and indiscriminate in use in course of - time) was raised from time to time, from Rs.12/- a shop to Rs.30/- and that too was levied on -

every

every house-owner, instead of only on business-men. In the year 1926, this shop-tax or mohatarfa was actually raised and fixed at Rs.9/- per cent of the annual rental - value of the buildings, as estimated and - assessed by the Revenue authorities. The tax was a consolidated one and the initiative was taken by the Sanitary Board (as far as the Public are aware of) presumably under the Municipal Regulation, though the same - is not applicable. Then alone the public humbly represented their difficulties and inability to bear such a heavy burden in - these declining days of the Mining Industry and Trade Depression (on which alone the - prosperity of a place depends). The representations and protests were not at all - taken into consideration and the taxes as - newly assessed were collected from the Public, without the least consideration of for- their hardship. While the matter still remained unsatisfactory to the Public, the Revenue authorities now come and demand additional amounts, under the name of shop-taxes on a graduated scale, in addition to the increased rate of 9 % on the rental value as levied in 1926 which in itself is nothing - but shop-tax as stated above.

3. Such is the short history of the taxation levied on the loyal and law-abiding citizens of Robertsonpet about which they -

respectfully

respectfully beg to submit their humble grievances.

4. If the Sanitary Board is not a Municipal Body, then it is respectfully submitted that their initiative in the matter of taxation becomes unauthorised and unconstitutional as - far as the Police (sic) can understand the situation. But if the Board is deemed to be a Municipal Body then the Municipal Regulation is to guide their functions; the formalities required under Section 60 Clauses (b) and (c) of the Municipal Regulation No.VII of 1906 before the new taxes can be collected, are not adopted even in the - case of increased assessment levied in 1926. Especially, when objections had been submitted, it was the duty of the Board to have taken all the objections into consideration and in all fairness to the Public, a Taxation Committee - ought to have considered all the facts brought to the notice of the Board, detailing local - conditions and pecuniary difficulties of the - population, before obtaining the sanction of the Government. Even prior memorials had been submitted directly to the Government to none of which no reply has been made till now.

5. To the best of the information the - Public are able to gather, the Sanitary Board seems to have levied this additional tax "a shop-

-tax"

"shop-tax" on the plea that by mistake or over-sight this kind of tax was not collected from 1926 onwards. It is respectfully submitted that it is not so. As it has been pointed out in the beginning, this Sanitary Board area is taxed only on "Business-basis" and on no other consideration by whatever Technical name the Government might have been pleased to call it. This view is further strengthened and confirmed by the Report said to have been submitted by the Amildar of Bowringpet Taluq as his opinion in the matter of levying the so-called "Business or Shop-Tax". Attention is also respectfully invited to Government Order 6449-L.B.151-13-4 dated 19-2-1915 wherein the Government use the terms "mohatarfa or shop-tax" as co-extensive "-the levy of any fees distinct from the mohatarfa or shop-tax now levied &c." Otherwise there is no justice in assessing taxes on buildings in this small area at such a high rate as nine per cent on the annual rental value, -that too, on estimated calculations and not on realities. Even now, in Ooregaum Village, the old method continues which also strengthens the view taken. Now, the attempt to collect this additional tax from the inhabitants of Robertsonpet Town only even before the Government have accorded

their

their sanction, without taking all the precautions required under Section 60 Clause 5 (b) and (c), Section 61 and Section 62 of the abovesaid Municipal Regulation is neither - fair nor just.

6. Whatever may be the legality or - otherwise of the levying of the said tax, - under the constitutional procedure of the - Sanitary Board, the actual difficulties and - economic objections have to be considered - sympathetically, in all fairness: The difficulties of the Public have been already detailed in their objections submitted in 1926-1927. They are briefly summed up herein - also:-

(a) the additional tax is sought to be imposed upon Business-men,-merchants and money-lenders, mostly-that too, only on those who carry on business outside the Sanitary Board Market Buildings, in Robertsonpet Town, since the. - Sanitary Board have rented out market - buildings to the merchants and the liability of paying is imposed on the owner. This is also an additional fact to show that the so-called mohatarfa or shop tax in this area is nothing but Business-Tax;

(b) there are already taxes imposed ranging from Rs.250/- a building which - exceed even the highest rates obtainable

in

in Cities like Bangalore and Mysore. In addition to this, if business-tax is to be levied for each one of the shops located in a building, then the owner will have to pay more than Rs. 500/- a building, per year;

(c) the gate-collections in the market are a clear indication of the decline of trade in this area. The amount has declined from Rs.70 thousands to Rs.15 or 20 Thousands a year. What does this show? It is an economic fact that consumers will go in search of cheaper things and artificial inflations of prices will never help any business as especially within a very short distance, there is Bowringpet Town with competitive trade-prices to attract people. As a matter of fact most of the shandy purchases by the residents of the Sanitary Board area are made in Bowringpet;

(d) the enormous increase in the number of Insolvency Cases in the local Munsiff's Court and in Bangalore Courts show the lot of the money-lender and it is an open secret to every one as how hard is the lot of a contractor in this area;

(e) the lot of labourers also is not very enchanting and the perpetual - indebtedness of this class and the floating nature of the population naturally - tell upon business of every kind in this area;

(f) a careful study of retail prices of all articles of consumption and domestic necessity (which must be available in the Sanitary Board itself) will convince any one as to the actual state of affairs existing here;

(g) the merchants here actually - sell rice (to take one illustration) at five to five and a half seers a Rupee - whereas the Mining Authorities supply only at the rate of four and a half seers per Rupee. Then, wherein comes the prosperity of the business-men?

(h) it is also an acknowledged - fact that the buildings have no capital value (the Bank of Mysore, Ltd., refuse to recognise the buildings as securities for loans) and as such, the rental collections represent both capital and - interest;

(i) ~~All~~ the buildings are ~~all~~ not fully occupied at all times and even the tenants are not regular rent-payers, from the very

nature

nature of things and conditions existing. Hence, the actual earnings out of the buildings are very much lower than what the Government authorities think to be and in most of the cases, absolutely nil;

(j) the buildings costing Rs.15/- to Rs.20/- thousands can hardly fetch even Rs.4 to 5 thousands under the present local conditions and the owners - have to incur this heavy loss and who - will compensate them for this?

(k) these local taxes are in addition to what the Public will have to - contribute towards the central exchequer by way of Income and other numerous incidental taxes. All these added together will not ~~have~~ leave the so-called business-man even as much for his own personal use - and livelihood;

(l) the competition created by - the Sanitary Board itself by renting out their buildings within the market for regular shops quite against their undertaking to the Public have further brought down - the rents outside the market area.

7. The capacity of the people to pay should be the first consideration in assessing any tax and hence, it is a wholesome -

principle

principle that "there should be no taxation without proper representation." It is the humble opinion of the Public that all facts are not properly represented and considered in time. The present demand for additional tax is not made on a business man who is - fortunate to reside outside Robertsonpet Town, that is to say, on one who resides in the - Mining Area proper or Ooregaum Village or - Surnakuppam or Andersonpet or in any one of the villages within the Sanitary Board area. Even those who do business in Robertsonpet Market Buildings are exempted. The reason is not clearly known to the public. Probably all those villages are brought under the Village - Panchayat Regulation. Then, the best thing would be to create a Municipality for Robertsonpet Town area, retaining the control of - Health Department for the whole area, as a - Governmental Department, if special attention has to be paid for Sanitation and Sanitation only for the sake of the Mining Companies. - The Municipality will be more effective, - cheaper and above all conducive to the civic prosperity of the place. After all, expenditure has to be adjusted to the capacity of the people for whom local administration is intended.

8. The history of the Sanitary Board

will

will clearly show that it has not achieved anything special (except normal attention - to sanitation) to the special advantage of its rate-payers for all these years, in - spite of the heaviest rates (not in existence anywhere in the Province) assessed on them. Just seven miles off Bowringpet has become a nice flourishing Town with all - Civic rights and amenities, at a considerably cheaper cost, whereas the citizens - here have not even the rights and privileges of a Municipality. Then, why not - create a Municipality for Robertsonpet - Town to avoid all these difficulties passes one's comprehension? This prayer will not be too much to be granted: nor will it be objectionable in any way inasmuch as every one of the villages included in the Sanitary Board area inclusive of big places like Ooregaum Village and Sunnakuppam has been - given the benefit of Village Panchayaties, - though in those villages also the mining - employees reside and it may be even stated - that more labourers reside in those places than in Robertsonpet. Some provision may be easily made for contribution towards a central Health Office out of Robertsonpet Municipal Funds, just as arrangement is made at present with reference to the vil-

-lages,

villages if the same be deemed to be necessary. This is a question which the Government may be inclined to take into their consideration in all seriousness and earnestness.

9 Pending the question of forming a Municipality for Robertsonpet Town, the humble memorialists pray:-

(a) that a Committee consisting of two non-official members of the Sanitary Board, and two co-opted members - from the Public by nomination or otherwise under a Chairman be formed to enquire into all the grievances of the Public in connection with the taxation, in all its details;

(b) that the said Committee be - authorised to go into all the details of taxation from the very beginning with a view to fix an equitable and workable - standard rate of taxation having regard to the capacity and economic conditions of the Public with powers to take evidence both oral and documentary;

(c) that the said Committee be - specially authorised to cancel and revise the rate and amount fixed in 1926 in the light of actual state of affairs existing;

(d) that the Committee may also be empowered to go into the question of ex-

-penditure

expenditure with a view to adjust demands and possibilities of the taxation;

(e) that emergent orders be issued to the Revenue authorities directing them not to collect any taxes other than levied in 1926 and collected in 1927-1928 which too to be subject to Revision as contemplated herein. The collection of additional tax is also objectionable on the principles laid down in Sections 60, 61 and 62 of the Municipal Regulation No.VII of 1906, till all the formalities are observed and it is no use in preferring appeals to an appeal Committee by individuals after the collections are made which procedure will neither be just nor practicable;

(f) that the question of giving water taps to the houses in Robertsonpet be taken up immediately and earnestly in view (sic!) lieu of water scarcity and troubles near the Public Fountains about which a separate memorial will be submitted.

10. The reliefs prayed for herein call for immediate attention inasmuch as Revenue Collectors are making pressing demands on the Public and the Sympathetic Government are appealed to with all the earnestness and humi-

-lity

humility by the suffering Public for an emergent direction to their officers and the Sanitary - Board to have the collection of additional taxes suspended for the present till a thorough enquiry into the matter is effected on the lines proposed hereinabove.

For which act of kindness the Public of - Robertsonpet will ever be grateful as in duty - bound.

Robertsonpet,
K.G.F. th March 1929.

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108 S. Kamiyalall. Sarag.
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111 S. Rathan Chand
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113 D. Rama Lavaccedan
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119 K. M. Ramkalagola Pillai
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123 Mohamad Kateke
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126 B. Bhashyakarlu Naid
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129 V.
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132. V. T. Ayyangar.
133. G. Narayana Rao
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137 A.C. Thirumangadam
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139. Bhashyamkattipeir
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143 M. Sambasiva Mudaliar
144 B.K.
145. P. Thandavarayalu
146 R.a. Krishnaswamy Naidu

2 DBS

Appendix F G—1

SUBJECT.....

.....

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Section LB

File No. 37-28

Serial No. 13

No. L 737

Diary No. of letter replied to.....

General and Revenue Secretariat

( )

the *192*

Date of issue 29.7.29

Signed by [illegible]

To

Ends. Granted to Rukmchand & other Residents of Roberts-ganj, with reference to their petition dt 14.3.29 praying for the abolition of shop or business tax newly levied by the Sonny B. d. 2.6.7.

The petitioners are informed that neither the shop tax nor ~~the~~ building tax is newly levied by the Sonny B. of that the trade tax in Robertsganj has all along been being levied

over

st of enclosures.....

Copied by.....

Examined by.....

according to Govt orders,
that (~~in by order No 2259 - A~~
~~LA 126-28-4 Dy 239-26~~) Lanka Municipal Ordinance recently
amended to
(the levy of assessment on
buildings at the rate of
9 pc of the rental value
while the existing rates
of shop tax & consumers
tax were retained as
before. The Board have now
only revised individual
assessments on the above lines
& ~~there~~ not levying any new
additional tax. The petitioners
are further informed that
a sub committee has since
been constituted by the Board
to hear appeals & objections
against the rates of assessment
fixed by the amended & that
suitable provision will also be
made for granting remissions
of building tax in case of
vacancies. By order

L 738
29.7.29

Copy to Petitioners
BD K.G.7 with ref
to his letter No. C.S.6
Dy 25-May 29.
B-O.

Secretary.

G.R.S. VI G 34]

SUBJECT.....

.....

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Diary No. of letter replied to.....

General and Revenue Secretariat

( )

, *the* 192 . .

Date of issue.... 29.7.29

Signed by.....

May this be

i Printed ?

ii treated as a standing order ?

iii published in the Gazette, English Part ?

iv translated ?

v placed at the disposal of the press ?

vi published in the Gazette, Kannada Part ?

Section LB

File No. 37-28

Serial No. 14

Proceedings of the Government of His Highness the Maharaja of Mysore

Read— correspondence ending with letter No. C.556 dy 25.5.29 from the President Sainy Bd K.G.F, reporting on the petition from the residents of Robertsonpet, praying for the abolition of the Shop or business tax levied by the Board and stating that the whole question of the levy of taxes was discussed at the Board meetings held on the 15th July 1928 & 26.4.29 and requesting sanction of Govt to

Order Thereon—No.

The following:- ~~resolutions were~~
~~passed by the Board in the matter:-~~

1. Sanctioning the General
(appended hereto)
principles adopted for fixing
the assessments as approved
by the Board in the matter
of levying building tax on the
basis of the rental value of
the entire building including
shops if any, or distinct from
and in addition to shop tax
which will be levied on the shop
portion on the basis of the
volume of business.
ii Fixing the secondary
liability to pay the shop tax
on the owner of the building and
iii Sanctioning the grant of
remissions of building tax in
case of vacancies with effect
from 1-7-29 on the lines indicated
in Section 69 of the Bangalore Mun. Regn.

List of enclosures.

Copied by

order no £739-40 dd 29.7.29.

Examined by

The Board's proceedings
are approved.

WD 1866—GPB—1,000,00—21-12-21

Appendix
General principles
adopted by the Bd
fixing assessment
from enter shop
ing as in